

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2323
Version: As introduced

DATE: March 13, 2014

Authors: Gunther and Swedzinski

Subject: Temporary sales tax amnesty for nonprofit animal shelters

Analyst: Pat Dalton

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd/hrd.htm.

Provides an amnesty regarding back sales taxes to non-profit animal shelters that currently are not registered to collect and remit the sales and use tax, provided that they register and begin collecting the tax within 4 months of passage of this act. It also provides a similar amnesty for nonprofit animal shelters that are being audited if the audit is not finally resolved, provided that it was not registered to collect and remit the tax at the time of the audit. The amnesty does not apply to taxes already collected by the seller, or remitted to the state. Effective the day after final enactment.